

Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts  
Mahalekha Niyantrak Bhawan  
Block-E, GPO Complex, INA  
New Delhi-110023

Email: [dama-cga@nic.in](mailto:dama-cga@nic.in)

Dated: 23.09.2025

**OFFICE MEMORANDUM**

**Subject: Allotment of New Account Codes for the Financial Year 2026-27.**

I am directed to invite your attention to the Budget Circular 2026-27, which states that the budget documents will be generated using the Detailed Demands for Grants (DDGs) prepared by the respective Ministries /Departments on the UBIS.

2 The 'Financial Year 2026-27' tab has been activated in the e-Lekha for applying online requests for New Heads of Account. To facilitate the incorporation of new Schemes/Budget lines, all Ministries/Departments are requested to approach the DAMA Section of this office to obtain the New Account Codes. Account Code Directory of the PFMS will be shared with the UBIS to prepare DDGs.

3 It is important to ensure that the classification, namely, Major Head, Minor Head, etc. is as per the heads of account prescribed in the LMMHA and also description of heads of account should be in proper case. The steps to change nomenclature of head of accounts were circulated vide O/o CGA OM No. G-25018/ CGA-AA/Integration/PFMS/2024-25/3343 dated 11.4.2025(Available in CGA's website)

4 **All Ministries / Departments are requested to submit online requests for next financial year in the tab "Financial Year 2026-27" only** and in advance to allow sufficient time for proper examination and allotment of appropriate account codes.

5 This issues with the approval of Competent Authority.



(Sanchita Shukla)  
Jt Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs with independent charge, Non Civil Ministries and UTs etc.
2. All UTs(without Legislature)
3. Joint CGA (GIFMIS), O/o CGA for information.
4. Copy to Sr. AO (GIFMIS) with the request to upload the OM on CGA website.